TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1906.

No. 103.

THE BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH, PLAINTIFF IN ERROR,

vs.

THE PEOPLE OF THE STATE OF ILLINOIS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

FILED AUGUST 21, 1905.

(19,880.)

(19,880.)

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1905.

No. 378.

THE BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH, PLAINTIFF IN ERROR,

vs.

THE PEOPLE OF THE STATE OF ILLINOIS.

IN ERROR TO THE SUPREME COURT OF THE STATE OF ILLINOIS.

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JUDD & DETWEILER (INC.), PRINTERS, WASHINGTON, D. C., SEPTEMBER 5, 1905.

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1 UNITED STATES OF AMERICA, *ss:*

The President of the United States to the honorable the judges of the supreme court of the State of Illinois, Greeting:

Because in the record and proceedings, as also in the rendition of a judgment of a plea which is in the said supreme court of the State of Illinois, before you, or some of you, being the highest court of law or equity of the said State in which a decision could be had in the said suit, between The Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church plaintiff in error and The People of the State of Illinois defendant in error wherein was drawn in question the validity of a statute of Illinois on the ground of its being repugnant to the Constitution, treaty, or laws of the United States and the decision was in favor of the validity of the authority as exercised; a manifest error has happened to the great damage of the said The Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, plaintiff in error, as by its complaint appears.

We being willing that error, if any hath been, should be duly correct*ly*, and full and speedy justice done to the parties aforesaid in this behalf do command you, if judgment be therein given that then under your seal, distinctly and openly you send the
2 record and proceedings aforesaid, with all things concerning the same, to the Supreme Court of the United States, together with this writ, so that you may have the same at Washington on the 30th day of August next in the said Supreme Court to be then and there held, that the record and proceedings aforesaid being inspected the said Supreme Court may cause further to be done therein, to correct that error, what of right and according to the laws and custom of the United States should be done.

Witness the Honorable Melville W. Fuller, Chief Justice of the United States, the 31st day of July, A. D. 1905.

[Seal Circuit Court U. S., Northern District Illinois, 1855.]

MARSHALL E. SAMPSELL.

Filed Aug. 2, 1905.

CHRISTOPHER MAMER, Clerk.

3 In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

I, Christopher Mamer, clerk of the supreme court of Illinois, do hereby certify, that on the second day of August, A. D. 1905, a copy

of the foregoing writ of error for defendant in error was lodged in my office, at Springfield, Illinois.

Witness my hand and the seal of said court, this fifteenth day of August, A. D. 1905.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

4 UNITED STATES OF AMERICA, *ss:*

To the People of the State of Illinois, Greeting:

You are hereby cited and admonished to be and appear at a Supreme Court of the United States, at Washington, within thirty days from the date hereof, pursuant to a writ of error filed in the clerk's office of the supreme court of the State of Illinois wherein In the matter of the estate of Fannie Speed, deceased, is plaintiff in error and you are defendant in error, to show cause, if any there be, why the judgment rendered against the said plaintiff in error as in the said writ of error mentioned, should not be corrected, and why speedy justice should not be done to the parties in that behalf.

Witness, the Honorable James H. Cartwright chief justice of the supreme court of the State of Illinois, this 28th day of July [SEAL.] in the year of our Lord one thousand nine hundred and five.

JAMES H. CARTWRIGHT,
Chief Justice of the Supreme Court of the State of Illinois.

I have received a copy of the foregoing this 11th day of August, 1905.

MERRITT W. PINCKNEY,
Inheritance Tax Attorney for Cook County, Illinois.

Filed Aug. 12, 1905.

CHRISTOPHER MAMER, Clerk.

5 In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

I, Christopher Mamer, clerk of the supreme court of Illinois, do hereby certify that on the twelfth day of August, in the year of our

Lord one thousand nine hundred and five, a copy of the foregoing citation was lodged in my office, at Springfield, Illinois.

Witness, my hand and the seal of said court, this fifteenth day of August, A. D. 1905.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

6 In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

I, Christopher Mamer, clerk of the supreme court of Illinois, and keeper of the records and files thereof, by virtue of the foregoing writ of error and in obedience thereto, do hereby certify that the following pages numbered from one to sixty-five both inclusive, contain a true, perfect and complete copy of the record and proceedings had in the above entitled cause in said court, including a certified copy of the opinion of the court, and that pages sixty-six to sixty-eight inclusive, contain a true and correct copy of the assignment of errors upon said record filed in said court on the second day of August, A. D. 1905, the original of which remain on file and of record in my said office.

In testimony whereof, I have hereunto set my hand and caused the seal of the said supreme court of Illinois to be hereunto affixed, at Springfield, Illinois, this fifteenth day of August, in the year of our Lord one thousand nine hundred and five.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

7 UNITED STATES OF AMERICA:

In the Supreme Court of the State of Illinois.

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

Be it remembered, to-wit: on the third day of April, A. D. 1905, there was filed in the office of the clerk of the supreme court of the

State of Illinois, a certain transcript of record, which is in words and figures following, to-wit:

8 UNITED STATES OF AMERICA:

STATE OF ILLINOIS, } ss.:
County of Cook, }

Pleas before the Honorable Orrin N. Carter, sole presiding judge of the county court of Cook county, in the State of Illinois, at a regular term of said county court of Cook county begun and holden at the court house, in the city of Chicago, in said county and State, on the second Monday, being the 13th day, of February, in the year of our Lord one thousand nine hundred and five, and of the Independence of the United States of America the one hundred and twenty ninth.

Present: The Honorable Orrin N. Carter, judge of the county court of Cook county. Thomas E. Barrett, sheriff of Cook county.

Attest: PETER B. OLSEN, Clerk.

Be it remembered that heretofore, to-wit; on the seventeenth day of February in the year of our Lord one thousand nine hundred and five the same being one of the days of the February term of the county court of Cook county, the following petition was filed with the clerk of said court in words and figures, to-wit;

STATE OF ILLINOIS, } ss.:
County of Cook, }

In the County Court of Cook County.

Filed Apr. 3, 1905.

C. MAMER,
Clerk of Supreme Court.

22204.

9 In the Matter of the Estate of FANNY SPEED, Deceased.
Inheritance Tax.

To the Honorable Orrin N. Carter, judge of the county court of Cook county, State of Illinois:

Now comes the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church a corporation, organized and existing in and by virtue of the laws of the State of Kentucky, and prays an appeal to the county court of Cook county, State of Illinois, from the order entered by the Honorable Orrin N. Carter, county judge in and for said county on the thirtieth day of Janu-

ary, A. D. 1905 imposing an inheritance tax of six thousand two hundred eighty and fifty one hundredths dollars against the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church. Said appellant assigns the following reasons for this appeal, to-wit:

First. That this respondent is by reason of its organization and the purposes of said organization, as shown by the record in this case, exempt from such tax under the act of May 10 1901 amending an act entitled "An act to tax gifts legacies and inheritances in certain cases, and to provide for the collection of the same," approved June 15, 1895.

Second. For that the imposition of such a tax upon this respondent when corporations organized for like purposes under the laws of the State of Illinois are exempt therefrom, is in conflict with article IX section 1 of the constitution of the State of Illinois.

10 Third. That the imposition of a tax upon this respondent while corporations organized for like purposes under the laws of the State of Illinois are exempt renders said act void as to this respondent as in conflict with the XIV amendment to the Constitution of the United States in that it abridges the privileges and immunities of the respondent, who is a citizen of the United States and denies to this respondent the equal protection of the laws.

Wherefore this respondent does except to the said order and appeals therefrom to the judgment of the county court of Cook county, State of Illinois.

BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH.
By ALDRICH & McAULEY,
Solicitors for said Respondents.

CHARLES H. ALDRICH, Of Counsel.

Appeal allowed in accordance with the prayer of this petition on this 16th day of February A. D. 1905.

ORRIN N. CARTER,
County Judge.

And afterwards, to-wit: on the 17th day of February A. D. 1905 there was filed with the clerk of said court a certain bond in words and figures as follows to-wit:

11 Know all men by these presents, that we Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church a corporation, and the United States Fidelity and Guaranty Company of Baltimore a corporation are held and firmly bound unto the People of the State of Illinois, in the penal sum of ten thousand dollars lawful money of the United States for the pay-

ment of which, well and truly to be made, we bind ourselves, our successors and assigns, jointly severally, and firmly by these presents.

Witness our hands and seals this third day of February A. D. 1905.

The condition of the above obligation is such, that whereas on the thirtieth day of January A. D. 1905, an order was entered by the Honorable Orrin N. Carter county judge in and for the county of Cook, State of Illinois, imposing an inheritance tax against the above bounden Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church in the sum of six thousand two hundred eighty and fifty one hundredths dollars, from which order of the said Honorable Orrin N. Carter, county judge in and for the said county of Cook, State of Illinois, the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church has prayed for and obtained an appeal to the county court of Cook county State of Illinois.

Now therefore, if the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church shall duly prosecute its said appeal with effect and moreover pay the amount of the said tax costs and interest to be rendered against it in
12 case the said judgement shall be affirmed in the county court, then the above obligation to be void otherwise to remain in full force and virtue.

BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH.
CHARLES F. ALDRICH, Attorney.
THE UNITED STATES FIDELITY AND GUARANTY COMPANY,
[SEAL.] By GEORGE D. WEBB, Attorney in Fact.

Approved this 16th day of February A. D. 1905
ORRIN N. CARTER,
County Judge.

And afterwards, to-wit: on the 1st day of March A. D. 1905 the following among other proceedings were had by and before said court and entered or record to-wit:

STATE OF ILLINOIS, } ss:
County of Cook, }

In the County Court of Cook County.

In the Matter of Estate of FANNY SPEED, Deceased.

13 This cause, now coming on to be heard upon the appeal of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation, from the order and

decision of the Honorable Orrin N. Carter, county judge, heretofore made fixing the amount of the tax in said estate under and pursuant to the statutes of this State, relating to the taxation of gifts, legacies, and inheritances.

And the court, having heard the proofs in said cause, the arguments of counsel, and being fully advised in the premises, doth find that the said decedent, Fanny Speed, died on the 10th day of August A. D. 1902, seized of property in the State of Illinois, subject to taxation, pursuant to said statutes, and that all parties in interest have — duly notified of this proceeding.

It is therefore ordered and decreed that the cash value of the several estates, annuities, life estates or terms of years, growing out of the said estate of Fanny Speed, deceased, subject to taxation under said statutes, and the tax to which the same are severally liable be, and the same are hereby assessed and fixed as follows:

Beneficiary, Relationship, and Description of Property.

	Appraised value.	Exemptions.	Cash value of estate.	Tax.
James W. Henning, nephew, an undivided ⅓ of entire estate	$26168.75	$2000.00	$24168.75	$483.37
Samuel C. Henning nephew, an undivided ⅓ of entire estate	$26168.75	$2000.00	$24168.75	$483.37
14 Lulie Henning niece, an undivided ⅓ of entire estate	$26168.75	$2000.00	$24168.75	$483.47
Byron Hilliard, grand nephew, an undivided 1/32 of entire estate	$6542.19	$2000.00	$4542.19	$90 84
Minnie Hilliard, grand niece, an undivided 1/32 of entire estate	$6542.19	$2000.00	$4542.19	$90.84
Isaac Hilliard grand nephew, an undivided 1/32 of entire estate	$6542.19	$2000.00	$4542.19	$90.84
Edward Hilliard, grand nephew, an undivided 1/32 of entire estate	$6542.19	$2000.00	$4542.19	$90.84
Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation organized under the laws of the State of Kentucky, an undivided ½ of entire estate	$104675	None	$104675.	$6280.50

The court further finds that the real property upon which the foregoing assessment of tax is based is situated in the city of Chicago, county of Cook, and State of Illinois, and is known and described as follows, to-wit:

An undivided ½ of that part of lot five (5) in block fifty-eight (58) in the original town of Chicago, bounded and described as follows:

15 Beginning at a point in the west line of said lot five (5) in the east line of Dearborn street, twenty-three (23) feet and eight (8) inches south of the north-west corner of said lot — (5), running thence south on the west line of said lot five (5), seventy-—(76) feet and — (6) inches more or less to a point sixty three (63) feet north of the north line of Madison street, as now established, running thence east paralled with the north line of Madison street eighty (80) feet more or less to the east line of said lot five (5), running thence north along the said east line seventy-six (76) feet and six (6) inches more or less to a point due east of the place of beginning, running thence west eighty (80) feet more or less to the place of beginning, said premises being also known as lots twelve (12) and thirteen (13) in the assessor's division of lots one (1) to five (5) inclusive, in block fifty-eight (58) aforesaid, and also known as numbers 121, 123, 125 and 127 Dearborn street.

That the tax assessed as aforesaid against the said James W. Henning, Samuel C. Henning, Lulie Henning, Byron Hilliard, Minnie Hilliard, Isaac Hilliard and Edward Hilliard, respectively, has been paid in full and satisfied in open court, and that the lien of the unpaid portion of said tax, as provided by statute should be released and discharged as to that part of said real estate above described taken and received by the said James W. Henning Samuel C. Henning, Lulie Henning, Byron Hilliard, Minnie Hilliard, Isaac Hilliard and Edward Hilliard, under and by virtue of the last will and testament of said decedent.

16 It is therefore further ordered that the lien of said unpaid portion of said tax be discharged and released as to the undivided portion of said real estate taken and received by the said James W. Henning, Samuel C. Hinning, Lulie Henning, Byron Hilliard, Minnie Hilliard, Isaac Hilliard and Edward Hilliard, and that the lien of said unpaid portion of said tax be restricted to that portion of said real estate taken and received by the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, said unpaid portion of said tax being the tax assessed against the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church as aforesaid.

It is further ordered that this order be spread upon the inheritance tax records of Cook county, Illinois. And thereupon the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church prayed an appeal from the order and decree of the court herein to the supreme court of the State of Illinois, which was allowed upon said appellant filing a bond in the sum of ten thousand dollars ($10,000.) with good and sufficient surety within thirty (30) days from this date, and a certificate of evidence likewise within thirty (30) days from date.

Enter

ORRIN N. CARTER,
County Judge.

And afterwards, to-wit: on the 3rd day of March A. D. 1905, there was filed with the clerk of said court a certain stipulation in words and figures as follows to-wit:

17 STATE OF ILLINOIS, } ss:
County of Cook, }

In the County Court of Cook County.

In the Matter of the Estate of FANNY SPEED, Deceased. Gen. No. 22204, Docket No. 1398.

It is hereby stipulated between the parties to the above entitled cause that the original certificate of evidence and bill of exceptions may be incorporated into the transcript of the record to be prepared by the clerk of the county court on appeal to the supreme court of Illinois.

E. M. ASHCRAFT,
Inheritance Tax Attorney.
ALDRICH AND MCAULEY,
Attorneys for Board of Education of Kentucky Annual Conference of Methodist Church.

And afterwards, to-wit; on the 3rd day of March A. D. 1905 there was filed with the clerk of said court a certain bill of exceptions in words and figures to-wit:

STATE OF ILLINOIS, } ss:
County of Cook, }

18 In the County Court of Cook County.

In the Matter of the Estate of FANNY SPEED, Deceased. No. 22204.

Certificate of Evidence.

Be it remembered and certified that on the hearing of this cause, at this term, upon the appeal of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church from the order of the county judge of said Cook county, Illinois, in said matter, finding that the said corporation was liable to pay an inheritance amounting to the sum of six thousand two hundred eighty and fifty one-hundredths dollars ($6,280.50), by reason of the devise to it by said Fanny Speed, deceased, of a one-half interest in certain real-estate in Cook county, Illinois, to-wit; devised by the last will and testament of said Fannie Speed, deceased, which order of said county judge affirmed the action of the appraiser appointed to appraise the value of the property of said decedent, pursuant to the statute of Illinois in such case made and provided, there was offered in evidence in behalf of the State of Illinois the report of Augustus G. Anderson, the appraiser duly appointed to appraise said property, which report was in the words and figures following, to-wit:

"Appraiser's Report.

19 STATE OF ILLINOIS, } ss:
Cook County, }

In the County Court of Cook County.

In the Matter of the Estate of FANNY SPEED, Deceased. Inheritance Tax. Docket No. 1398.

To the Honorable Orrin N. Carter, county judge:

I, the undersigned, who was on the 23rd day of June, 1904 appointed appraiser under and pursuant to the statutes of the State of Illinois relating to the taxation of gifts, legacies and inheritances in certain cases, approved June 15, 1895, in force July 1, 1895, to fix the fair market value of the property of the estate of said Fanny Speed, deceased, subject to taxation under said act, respectfully report as follows;

First. Forthwith after said appointment, I gave notice by mail to all persons known to have or claim an interest in the property of said decedent subject to assessment, and to such persons as the county judge by order directed, of the time and place at which I would appraise said property.

Service of said notice is evidenced by an affidavit marked Exhibit "A" hereto attached and made a part hereof.

Second. At the time and place in said notice stated, to-wit; at 164 La Salle street, rooms 87 & 88, in the city of Chicago, Illinois, at the hour of 10 a. m. on the 28th day of July, 1904, and thereafter from time to time, pursuant to adjournments regularly had, I proceeded to appraise all such property of the estate of said deceased
20 subject to taxation under said act, and to take evidence in writing under oath of the several witnesses produced concerning said property and the fair market value thereof at the time of the death of said decedent, which depositions so far as the same were taken are hereto attached and made a part of this report, together with certain documentary evidence produced marked Exhibit "B."

And from said appraisement and evidence I find that the said decedent Fanny Speed died seized of property subject to said inheritance tax and that the fair market value of such property of said estate at the time of said decedent's death, and of the several estates, legacies and interests growing out of said estate and passing by reason of the death of said decedent, and the persons entitled therein as heirs, legatees, devisees, etc., to be as follows:

SCHEDULE 1.

Estate of FANNY SPEED, Deceased.

Date of decedent's death August 10th 1902.
Residence of decedent, Louisville, State of Kentucky.
Property transferred by will.
Names, titles and addressed of legal representatives, etc.
John B. Knight administrator of said estate appointed by the probate court of Cook county.
That said decedent left her surviving no child or children or descendents of any deceased child or children and no father or mother sisters or brothers but left her surviving James W. Henning,
21 Samuel C. Henning and Lulie Henning, children of James W. Henning a deceased brother of said decedent and Byron Hilliard, Minnie Hilliard, Isaac Hilliard and Edward Hilliard, children of Marie Hilliard a deceased daughter of said James W. Henning, the deceased brother of said decedent her only heirs at law and next of kin.
Devisees and legatees under the last will and testament of said decedent James W. Henning a nephew, Samuel C. Henning, a nephew, Lulie Henning, a niece, Byron Hilliard a grand nephew, Minnie Hilliard, a grand niece, Isaac Hilliard, a grand nephew, Edward Hilliard, a grand nephew, and the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation organized and doing business in the State of Kentucky.
Names of persons appearing at appraisement in behalf of estate: John B. Knight, Esq. administrator of said estate, William B. McIlvaine of the firm of Wilson, Moore & McIlvaine for said estate and the heirs at law of said decedent and Charles H. Aldrich attorney for the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church.

SCHEDULE II.

Inventory of Decedent's Estate.

Personal property.	Items.	Fair market value.
Personal property		None.
	Deductions.	
22 Probate court costs		$300.00
Attorneys' fees		250.00
Administrators' fee		100.00
Total deductions		$650.00

Real property.	Items.	Fair market value.
An undivided one half (½) of that part of lot five (5) in block fifty eight (58) in the original town of Chicago bounded and described as follows: Beginning at a point in the west line of said lot five (5) in the east line of Dearborn street twenty-three (23) feet and eight (8) inches south of the northwest corner of said lot five (5) running thence south on the west line of said lot five (5) seventy six (76) feet and six (6) inches more or less to a point sixty three (63) feet north of the north line of Madison street as now established; running thence east parallel with the north line of Madison street eighty (80) feet more or less to the east line of said lot five (5); running thence north along said east line seventy six (76) feet and six (6) inches more or less to a point due east of the place of beginning; running thence west eighty (80) feet more or less to the place of beginning, said premises being also known as lots twelve (12) and thirteen (13) in the Assessors' division of lots one (1) to five (5) inclusive in block fifty eight (58) aforesaid situate in the city of Chicago county of Cook and State of Illinois		$210,000.00
Total fair clear market value of realty		$210,000.00

23 Summary.

Total personal property		None.	
Deductions—Debts not secured on real estate		None.	
Court costs	$300.00		
Executor's or administrator's fees	100.00		
Attorney's fees	250.00		
Total costs of administration	$650.00		
Total deductions from personal property		$650.00	
Net personal property		None.	
Total real estate		$210,000.00	
Incumbrances on real estate	None.		
Excess of debts over value of personalty	$650.00		
Total deductions from real estate		650.00	
Net value of real estate			$209,350.00
Clear fair market value of decedent's estate			$209,350.00

SCHEDULE III.

Taxable Estates and Interests Growing Out of the Estate of Fanny Speed, Deceased.

24

Estates, beneficiaries, relationship, and description of property.	Appraised fair market value.	Statutory exemption.	Rate.	Taxable cash value.
A certain devise to James W. Henning, a nephew of said decedent under her last will and testament. A one eighth part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois. Personal estate none. His interest in the real estate of said decedent situate and being in the State of Illinois..... ...	$26,168.75.	$2000.00	2 %	$24,168.75
A certain devise to Samuel C. Henning a nephew of said decedent under her last will and testament. A one eighth part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois. Personal estate none. His interest in the real estate of said decedent situate and being in the State of Illinois..... ..	$26,168.75	$2000.00	2 %	24,168.75
A certain devise to Lulie Henning a niece of said decedent under her last will and testament. A one eighth part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois. Personal estate none. Her interest in the real estate of said decedent situate and being in the State of Illinois.....	$26,168.75	$2000.00	2 %	$24,168.75
A certain devise to Byron Hilliard a grand nephew of said decedent under her last will and testament. A one thirty-second part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois. Personal estate none. His interest in the real estate of said decedent, situate and being in the State of Illinois	$6,542.19	$2000.00	2 %	$4,542.19

A certain devise to Minnie Hilliard a grand niece of said decedent under her last will and testament.				
A one thirty-second part of all the real and personal property of which said decedent died seized and possessed, located and being in the State of Illinois.				
Personal estate none.				
Her interest in the real estate of said decedent situate and being in the State of Illinois.....	$6,542.19	$2000.00	2 %	$4,542.19
26 A certain devise to Isaac Hilliard a grand nephew of said decedent under her last will and testament.				
A one thirty-second part of all the real and personal property of which said decedent died seized and possessed, located and being in the State of Illinois.				
Personal estate none.				
His interest in the real estate of said decedent situate and being in the State of Illinois.....	$6,542.19	$2000.00	2 %	$4,542.19
A certain devise to Edward Hilliard a grand nephew of said decedent under her last will and testament.				
A one thirty-second part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois.				
Personal estate none.				
His interest in the real estate of said decedent situate and being in the State of Illinois.....	$6,542.19	$2000.00	2 %	$4,542.19
A certain devise under the last will and testament of said decedent to the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church a corporation organized under the laws of the State of Kentucky and engaged exclusively in educational and religious work in said State, but it does not have or maintain an office in the State of Illinois				
27 or is engaged in any educational or religious work therein.				
A one half part of all the real and personal property of which said decedent died seized and possessed located and being in the State of Illinois.				
Personal estate none.				
Its interest in the real estate of said decedent situate and being in the State of Illinois.....	$104,675.00	None	6 %	$104,675.00

The foregoing including the several schedules herein, together with Exhibits "A" and "B" hereto attached, constitute a full and correct report of said appraisement as made by me pursuant to said order of appraisement.

Respectfully submitted this 8th day of August, A. D. 1904.

AUGUSTUS G. ANDERSON, Appraiser."

There was likewise offered in evidence the last will and testament of said Fanny Speed deceased, which will and testament was in the words and figures following:

"LOUISVILLE, Jan. 5, 1897.

JEFFERSON Co., }
State of Ky. }

Fanny Speed of sound mind without influence of any person make this my will.

28 First, ten thousand dollars $10,000.00—for a new church when the trustees of Trinity M. E. church on Guthery and Third street build a new church.

Six thousand $6000—for a parsonage—and for the six thousand I want the trustee to give the house now used as a parsonage, on *six street 925* number for a deaconess' home.

I give one thousand $1000—dollars to the Preacher's Aid Society of the E-Methodist Ky. Conference.

Church Extension Society of M. E. Church $1000—one thousand dollars. To the Womans Foreign Missionary of same church one thousand dollars $1000. To the Womens Home Missionary Society one thousand dollars—Haven Home in Savannah *Ge* property of the Womans Home Missionary Society one thousand dollars—$1000—To Fanny Speed Riely daughter of Riely now of Baltimore—named for me while he was pastor of Trinity church Louisville, five hundred dollars—$500.

The house and lot on Eddy street now occupied by Julia Green I give to her not subject to her husband Wilton Green debts and to be a home for Mary Taylor, her aunt.

To the colored orphan asylum, five hundred dollars.

I now dispose of the pictures—to Minny Hilliard Fanny's picture over the mantle piece in the parlor at the county home as I intended it for her mother Marie Hilliard Mr. Lincoln to Joshua F. Speed son of Smith and Susan Speed The picture of Mrs Speed and Mr. Speed, Joshua, my husband father and mother to Martha Adams the only one of the family left, she to give to any one she wants to have them at her death. The picture with Mr. Lincoln writing to

Richard T. Stevenson, son of Dr. D. Stevenson as I promised

29 that picture to Dr. Stevenson who has been called away from this earth to his home in heaven Jan. 2, 1897—Barbourville, Ky. The picture of my sister Mrs. Hobbs to Lulie Henning.

The silver, all the pieces marked legacy from our uncle, Mr. Williamson, the teaspoons marked Henning, the desert spoons, marked

H.—the two goblets I give to J. W. Henning—the silver butter dish also—that silver pitcher and waiter given to Mr. Speed by the friends after the war, to Sam Henning—The silver to set to Minnie Hilliard—The cut glass pitchers to Lulie Henning. My dining furniture, library furniture to Fanny Forester, wife of D. Forester. The writing desk in the library to Fanny—the daughter. The old pianoforte to Fanny if she wants it—if not sell it and keep what you can get for it.

Sam Henning has given me so many books I want him to have them also Froud *Ceasor* and his History of England.

I want Joshua F. Speed, son of Smith Speed to have Shakespeare work.

I give to the college under the control of the Board of Education of the Methodist *Episcopal* Church of Ky. Conference *Britanica* Foster Encyclopedia Motley's Dutch Republic—in all of Chataqua course—the rest of my books to Minnie Hilliard.

I give to Jesse Fry colored five hundred dollars after my debts, funeral expenses, all legacies mentioned.

The rest of my estate divided between my relations J. W. Henning, Sam Henning, Lulie Henning, children of my brother James Henning—the children of Marie Hilliard, grandchildren of my brother—James Henning the names Byron, Minnie, Isaac,
30 Edward Hillard.

I want them to have the same that each one of my brother's children will get—now I want no mistake made—they must have the portion that would be their mother's with 5000 five thousand more to them. The other half of my estate given to the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church to form a part of the educational fund of said conference to be held, invested and administered for educational purposes by said board as other properties forming a part of said fund are held, invested and administered, this is the way I want what I leave given just as I have written.

Written by my own hand Jan. 5, 1897.

(Signed) FANNY SPEED.

MEMORANDUM. The treat pin I wear has my name some of our darling baby Fosdick Bodley hair given to Edith Bodley—My watch and chain with Fanny Henning name given to Minny Hilliard—The pitcher miniature of my sister Susan Hobbs given to Susan Henning Sherley The clock in the dining room to Fanny Forester. I leave my estate in the hands of my two nephews J. W. Henning & Sam Henning requiring no security believing they will carry out my will.

FANNY SPEED.

Dec. 22, 1897.

COUNTRY HOME, May 16, 1898.

In my will I directed that the parsonage owned now by Trinity Methodist Episcopal on Six street, Louisville, Ky., should
31 be given as a deaconess home—but since the German church has established a home on Eighth street I desire or rather say that I change my will with regard to that home.

I want five hundred dollars given to the infant son of Mr. George Post, named for me, Speed, as his mother Cora Post has lived with me and I regard her as my friend.

Written in my own handwriting at home in the country no one being with me.

(Signed) FANNY SPEED.

The book case and desk belonging to be given to Gilmer Adams, the picture of Mr. Speed and myself painted by Healy, now in our parlor at home to be given to Sam Henning, my nephew.

Written in my own handwriting.

FANNY SPEED.

JUNE 29, 1900.

In view of the uncertainty of life I this morning June 29, 1900 write I have promised Trinity Church building on Guthery street to pay for the bells—chimes of that M. E. church, also five thousand dollars toward the debt on the church.

FANNY SPEED.

COUNTRY HOME, Nov. 3, 1900.

I this day add to my will the following things which I write in my own handwriting.

I give to my cousin Lizzie Downey—one thousand dollars.

I want Mr. Sam Henning to have our country place Cold
32 Spring at what valuation it is worth also the book case go with the house, also my old horses, carriages and all the farming wagons—or anything in that line that may be on the place when I leave it.

Fanny Speed's Will.

COUNTRY HOME, Nov. 15.

The picture of Fannie over my *mantle* piece I want given to Lilly Sherral, the violet over the mantle to Mrs. Post. The picture on the wall by my bed to the church parlor also to the same, the picture of the Church St. Marks, over the mantle in the library.

Written by myself.

FANNY SPEED.

The picture with the burnt piece of work to the Rev. R. T. Stevenson *Delaven, Ohio*, State of Kentucky."

And to further sustain the issue upon the part of the estate, there was offered in evidence the inventory of John B. Knight, administrator of the estate of Fanny Speed, deceased, in the probate court of Cook county, in words and figures as follows:

"STATE OF ILLINOIS, } ss.:
County of Cook, }

In the Probate Court of Cook County.

In the Matter of the Estate of FANNY SPEED, Deceased.

33 To the Honorable Charles S. Cutting, judge of said court:

The undersigned, John B. Knight, administrator of the estate of Fanny Speed, deceased, respectfully states to the court that the following is a full, true and perfect inventory of all the estate, real and personal, of the said Fanny Speed, located within the State of Illinois, that has come to the possession, knowledge or control of the undersigned:

Goods and chattels as per appraisement, None.
Personal property, None.

Real Estate.

An undivided one-half (½) of that part of lot five (5) in block fifty-eight (58) in the original town of Chicago, bounded and described as follows: Beginning at a point in the west line of said lot five (5) in the east line of Dearborn street, twenty-three (23) feet and eight (8) inches south of the northwest corner of said lot five (5); running thence south on the west line of said lot five (5) seventy-six (76) feet and six (6) inches more or less to a point sixty-three (63) feet north of the north line of Madison street as now established; running thence east parallel with the north line of Madison street eighty (80) feet more or less to the east line of said lot five; running thence north along said east line seventy-six (76) feet and six (6) inches more or less to a point due east of the place of beginning; running thence west eighty (80) feet more or less to the place of beginning. Said premises being also known as lots twelve (12) and thirteen (13) in the Assessors' division of lots one (1) to five (5) inclusive, in block fifty-eight (58) aforesaid, and being also known as the Henning and Speed property, and as numbers 121, 123, 125 and 127 Dearborn street, situated in the city of Chicago, in the county of Cook and State of Illinois.

Said premises are improved by a four story stone front business block, known as the "Henning and Speed block," and the entire property, of which the deceased owned an undivided one-half,
34 is encumbered by a mortgage of one hundred thousand dollars ($100,000.00) to the New York Life Insurance Company.

The title of deceased was in fee simple, derived under the will of Joshua F. Speed, deceased.

Respectfully submitted,

(Signed) JOHN B. KNIGHT."

WILLIAM B. MCILVAINE, a witness produced on behalf of the estate, testified as follows:

"Fanny Speed died on or about the 10th day of August, 1902 a citizen and resident of the State of Kentucky. At the time of her death she left her surviving as her only heirs at law James W. Henning of the city of New York, Samuel C. Henning and Lulie Henning of Louisville, Ky., who were children of James W. Henning, who was a brother of Fanny Speed and Byron Hilliard, Minnie Hilliard, Isaac Hilliard and Edward Hilliard, who were the children of Marie Hilliard, who was the daughter of James W. Henning, a brother of the decedent; the Hilliards are grand nephews and nieces of the decedent and the Hennings are nephews and nieces, and the parties I have named are the only heirs at law of Fanny Speed at the time of her death. At the time of her death Fanny Speed owned an undivided half interest in the premises known as the Henning and Speed block on Dearborn street, just north of Madison street, described in the inventory which has been offered in evidence.

This property at the time of Fanny Speed's death was sub-
35 ject to an incumbrance of $100,000 to the New York Life Insurance Company, secured by a trust deed or mortgage to the New York York Life Insurance — ; the mortgage covered the entire property of which Mrs. Speed owned one-half. Shortly prior to Fanny Speed's death the building on the premises above described was damaged by fire and a number of personal injury suits were brought against her and the Hennings to recover damages, the claims being filed on the fact that the building was without fire escapes as required by law. These suits we have settled for the sum of 2 for $1250 each and one for $1500, but there is one suit pending in the circuit court of the U. S. for this district in which the plaintiff claims the sum of $5,000 and we have been unable to settle this claim and have received no proposition from the plaintiff looking to a settlement, having refused our proposition of $1,500.

By Mr. ASHCRAFT: Are there any other deductions?

A. Well, there will be the costs we paid in the probate court.

Q. Amounting to about how much?

A. Well, that would depend. I don't remember how much we paid.

Q. On $240000?

A. That would be about $275—one dollar a thousand and twenty or thirty court costs—say about $300 would cover the court costs. And then the administrator's fees would not be allowed—not very much. I think he would be entitled to get something. I do
36 not know what the court would allow him where there is no personal property to be administered. He certainly should be allowed $100. and attorney's fees $250.

By the APPRAISER: Do you know anything about the sale of this property?

Mr. ASHCRAFT: What about the value of the property?

A. At the time of Mrs. Speed's death the whole property was considered to be worth on the market about $430000. About some time in January, to the best of my recollection a contract of sale was made between the Hennings and Charles Netcher, by which Mr. Netcher agreed to pay $480000 for the property. This price was considered by the sellers to be more than the property was worth on the market. But Mr. Netcher was engaged in buying the entire corner through from State street to Dearborn street and after considerable negotiation he agreed to pay the price named. The entire property has been assessed for taxation by the board of assessors and board of review of Cook county at the value of $380,060.00 (full value) $76,012. assessed value. The above is the assessment for the current year.

Q. Do you know of any property of the decedent in this State having been disposed of by her prior to her death?

A. I do not. To the best of my information and belief, Mrs. Speed owned no other property in the State of Illinois than the property described in the inventory.

Q. Is it your understanding that the property in this estate would be distributed under the residuary clause of the will, that is, one-half going to the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, and the other half of the heirs that you have named?

37 A. I could not answer that question.

Q. I simply ask if that is your understanding.

A. I really do not know. We could write to the administrator down there.

By the APPRAISER: She left considerable property down in Kentucky, didn't she?

A. I have reason to believe she did, but I do not know anything about that. I can find out absolutely and put it in the record."

JOHN B. KNIGHT, likewise produced at the said hearing, testified as follows:

Q. What is your name?

A. John B. Knight.

Q. What is your business, Mr. Knight?

A. Real estate.

Q. How long have you been in the real estate business?

A. Since 1871.

Q. You are the administrator of the estate of Fanny Speed, deceased, are you not?

A. Yes, sir.

Q. In the probate court of Cook county?

A. Yes, sir.

Q. Are you acquainted with the property that Fanny Speed died seized and possessed of in the State of Illinois?

A. Yes, sir.

Q. Did she leave any personal property?

A. None in this State that has come to my notice.

38 Q. She left some real estate, did she not?

A. She left an undivided half interest in a piece of property on Dearborn street between Washington and Madison; the legal description I cannot give, but the street numbers I can.

Q. The legal description is set forth in the inventory filed by you in the probate court?

A. Yes, sir. The property is 76 feet front on Dearborn street by 80 feet in depth.

Q. You have had charge of that property, have you not?

A. Yes, sir; I have managed that property ever since I have been in Chicago.

Q. For how many years?

A. About thirty years.

Q. What in your opinion was the fair market value of that property in August, 1902?

A. $420,000 for the whole property, which would mean $210,000 for Mrs. Speed's half interest.

Q. Was there a contract made by Mr. Netcher and the owners of that property for the purchase of that property by Mr. Netcher?

A. Yes, sir.

Q. When was that contract entered into?

A. My recollection is that the contract was made in the winter of 1902—either the winter of 1902 or the spring of 1903; the month I cannot recollect.

Q. What was the purchase price expressed in that contract?

A. It was at the rate of $480,000 for the whole property.

Q. Were the negotiations for the purchase of that property by Mr. Netcher entered into prior to the death of Fanny Speed?

39 A. The negotiations for the purchase were entered into prior, but the consummation of the transaction was after her death. She died in August, 1902.

Q. What proposition did the owners at that time make to Mr. Netcher for the sale of the property?

A. Prior to Mrs. Speed's death?

Q. Yes.

A. They made no positive proposition. Mr. Netcher had offered them $450,000, which they declined. In September 1902 I went to New York with an offer from Mr. Netcher of $475,000 for the property, and after reaching New York and seeing Mr. James W. Henning, who was one of the owners of the Henning undivided half interest and one of the heirs of Mrs. Speed's estate, one of the beneficiaries under the will, he said he thought if Mr. Netcher would come to $480,000, so far as the interests of the Hennings' and Mrs. Speed's heirs were concerned, that they would close a contract. That would involve an actual title to three-fourths of the property.

Q. Did Mrs. Speed at that time refuse the offer of $450,000?

A. It was refused through James W. Henning, of New York, who represented Mrs. Speed in all her transactions.

Q. How long prior to her death was that offer made by Mr. Netcher?

A. The offer was made in the month of June, 1902, as I recall it. It was about two months prior to Mrs. Speed's death.

Q. Is Mrs. Speed's half interest in that property in any way encumbered?

40 A. Not that I know of.

Q. There is a supposed mortgage of $100,000 on that property. Is the estate of Fanny Speed in any way liable?

A. I have been informed by Mr. James W. Henning that it is not. Mrs. Speed joined in this mortgage to enable them to facilitate a loan through some life insurance company in New York, I think the New York Life or the Mutual Life, one of the life insurance companies, for $100,000.

Q. So that at the death of Fanny Speed her half interest in that property was clear and unencumbered.

A. That is my understanding.

Q. What was the net annual income of the property at the time of her death?

A. The gross rents were about $13,800; the taxes for 1902 were $4,027.08 and the insurance was $500.00. Those are the main fixed charges. That would leave $9,273.00 net.

Q. That is the net rental income for the year?

A. Yes, for the whole property. That is a little over two and three tenths per cent. on $400,000."

In behalf of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, there was introduced in evidence, duly certified, an act of the legislature of the State of Kentucky, bearing date January 15, 1867, entitled, An act of incorporation for the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church.

And it was stipulated and agreed, for the purpose of shortening the record, for the State of Illinois and the said board of edu-

41 cation, that the purposes for which said corporation was organized, as determined by said act, are as follows:

"To form an educational fund to be styled the centenary educational fund, for the promotion of literature, education, art, morality and religion, within the bounds of said conference."

And it was likewise stipulated and agreed between counsel that the funds and income of the said corporation are required to be held, and are held, and used exclusively for educational and religious purposes, and that said corporation is not permitted to make dividends or distribution or profits or assets, among its members or stockholders.

And it was further stipulated upon the record, by the counsel for the respective parties, that the funds of said corporation are ex-

pended for the purposes for which it was organized wholly within the limits of the State of Kentucky, and that the said corporation does not have or maintain an office in the State of Illinois, or engage in educational or religious work therein.

And it was further stipulated and agreed by the parties that the succession of the property in Illinois, described in the inventory, will pass under the residuary or last clause of the will, heretofore introduced in evidence, and that there is sufficient personal
42 property in the State of Kentucky to pay all of the indebtedness in that State, the expenses of administration in that State and the specific legacies mentioned in the will and codicils, and the only claimed indebtedness is the damage suits mentioned in the testimony of Mr. McIlvaine, as follows:

"There were four damage suits brought against Mrs. Speed, and the Hennings, owning one-half of the property, in Mrs. Speed's life time. Three of those suits have been settled, one for the sum of $1500, in January 1904, and two for $1250 each, in May, 1902. The remaining suit is pending as stated in my previous testimony."

Be it further remembered and certified that the foregoing was all the evidence introduced, on the hearing of said cause.

And, inasmuch as the matters above set forth do not appear of record in this suit, the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation, tenders this certificate of evidence and prays that the same may be certified, under the hand and seal of the judge of this court, and thereby made a part of the record in this cause and it is certified accordingly this 3rd day of March A. D. 1905.

ORRIN N. CARTER, Judge. [SEAL.]

O. K.
ASHCRAFT.

43 STATE OF ILLINOIS, } ss:
County of Cook, }

In the County Court of Cook County.

In the Matter of the Estate of FANNY SPEED, Deceased. No. 22204.

Bill of Exceptions.

That thereupon the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, by Aldrich & McAuley, its attorneys, asked the court to hold that said corporation was exempt from any or all inheritance taxes under the act of May 10, 1901, amending an act entitled "An act to tax gifts, legacies and inheritances in certain cases, and to provide for the collection of the same;" approved June 15, 1895;

And that the imposition of such a tax upon said corporation when corporations organized for like purposes under the laws of the

State of Illinois are exempt therefrom, is in conflict with article IX section 1 of the constitution of the State of Illinois;

And that the imposition of a tax upon said corporation while corporations organized for like purposes under the laws of the State of Illinois are exempt renders said act void as to this corporation as in conflict with the XIV amendment to the Constitution of
44 the United States, in that it abridges the privileges and immunities of this corporation, who is a citizen of the United States, and denies to this corporation the equal protection of the laws; but the court refused each of said holdings and propositions, to which holdings and decisions of the court the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, by Aldrich & McAuley, its attorneys, then and there duly excepted; and thereupon the court made and entered its order holding said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church liable to an inheritance tax of six thousand two hundred eighty and fifty one-hundredths dollars, to which the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, by its attorneys, then and there duly objected and excepted.

And inasmuch as the matters above set forth do not appear of record in this suit, the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation, tenders this its bill of exceptions, and prays that the same may be signed and sealed under the hand and seal of the judge of this court, and thereby made a part of the record in this cause, which is done accordingly on this 3rd day of March, A. D. 1905.

ORRIN N. CARTER, [SEAL.]
Judge of said Court.

O. K.
ASHCRAFT.

45 And afterwards, to-wit; on the 4th day of March A. D. 1905 the following among other proceedings were had by and before said court and entered or record to-wit:

In the Matter of the Estate of FANNY SPEED, Deceased. 22204.

Now on this day the court having examined the appeal bond in said cause doth approve thereof and it is ordered that the same be filed.

And afterwards, to-wit: on the 4th day of March A. D. 1905 there was filed with the clerk of said court a certain bond in words and figures as follows, to-wit:

Know all men by these presents, that we, Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation, and the United States Fidelity and Guaranty Com-

pany of Baltimore, a corporation, are held and firmly bound unto the People of the State of Illinois in the penal sum of ten thousand dollars ($10,000) lawful money of the United States, for the payment of which well and truly to be made we bind ourselves,
46 our successors and assigns, jointly, severally and firmly, by these presents.

Witness our hands and seals, this third day of March A. D. 1905.

The condition of the above obligation is such, that whereas, on the first day of March, A. D. 1905, an order and decision was entered by the county court of Cook county, State of Illinois, imposing an inheritance tax against the above bounded Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, in the sum of six thousand two hundred eighty and fifty one-hundredths dollars ($6280.50) from which order of the said county court for Cook county, State of Illinois, the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church has prayed for and obtained an appeal to the supreme court of the State of Illinois.

Now, therefore, if the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church shall duly prosecute its said appeal with effect, and moreover pay the amount of the said tax, costs and interest to be rendered against it in case the said judgment shall be affirmed in the supreme court, then the above obligation to be void, otherwise to remain in full force and virtue.

[SEAL.] BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH,
By ALDRICH & McAULEY, Attorneys.
THE UNITED STATES FIDELITY AND GUARANTY COMPANY,
By GEORGE D. WEBB, Attorney.

Approved:
ORRIN N. CARTER,
County Judge.

47 STATE OF ILLINOIS, } ss:
County of Cook, }

I, Peter B. Olsen, clerk of the county court of Cook county, in the State aforesaid, and keeper of the records and files thereof, do hereby certify that the foregoing is a true, correct and complete transcript of the record in a certain cause lately pending in said court.

In the matter of the estate of Fanny Speed deceased, (except the bill of exceptions) the original bill of exceptions being by stipulation incorporated herein and made a part of this transcript of the record.

General No. 22204.

All of which appears from the records and files of my office.

In witness whereof, I have hereunto set my hand and affixed the seal of said county court, at my office, in the city of Chicago, in said county, this 8th day of March A. D. 1905.

[SEAL.] PETER B. OLSEN,
Clerk of the County Court.

48 In the Supreme Court of Illinois, April Term, 1905.

In the Matter of the Estate of FANNY SPEED, Deceased.

Appeal from the County Court of Cook County.

Appeal of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church.

Now comes The Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church by Charles H. Aldrich and Henry S. McAuley, its attorneys, and assigns the following errors to the order and decree of said court holding that the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church was liable to an inheritance tax of $6280.50 because of a certain devise to it by Fanny Speed, deceased.

First. The court erred in holding said corporation liable to said tax of $6280.50 for that said corporation is by reason of its organization and the purposes of said organization as shown by the record in this case, exempt from such tax under the act of May 10, 1901 amending an act entitled "An act to tax gifts, legacies and inheritances in certain cases and to provide for the collection of the same" approved June 15, 1895.

Second. The court erred in holding the said corporation liable to said tax of $6280.50 because the imposition of such a tax upon said corporation when corporations organized for like purposes under the laws of the State of Illinois are exempt therefrom is in con-
49 flict with article IX section 1 of the constitution of the State of Illinois.

Third. The court erred in holding said corporation liable to said tax of $6280.50 because the imposition of a tax upon this corporation while corporations organized for like purposes under the laws of the State of Illinois are exempt renders said act void as to this corporation as in conflict with the XIV amendment to the Constitution of the United States in that it abridges the privileges and immunities of said corporation, which is a citizen of the United States, and *and* denies to this corporation the equal protection of the laws.

And the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church says that in the record and proceedings aforesaid there is manifest error as above alleged, and it prays that the order and decree of the said county court holding the said Board of Education of the Kentucky Annual Conference of the

Methodist Episcopal Church liable to an inheritance tax of $6280.50, may be in all things reversed and annulled and set aside.

And so it will ever pray.

THE BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH,
By ALDRICH & McAULEY, Attorneys.

CHARLES H. ALDRICH,
HENRY S. McAULEY,
Of Counsel.

50 At a supreme court, begun and held at Springfield on Tuesday, the fourth day of April in the year of our Lord one thousand nine hundred and five, within and for the State of Illinois.

Present: James B. Ricks, chief justice; Benjamin D. Magruder, justice; Jacob W. Wilkin, justice; James H. Cartwright, justice; Carroll C. Boggs, justice; John P. Hand, justice; Guy C. Scott, justice; William H. Stead, attorney general; Benjamin H. Brainerd, sheriff.

Attest: CHRISTOPHER MAMER, Clerk.

Be it remembered, to-wit, on the fourteenth day of April, A. D. 1905, the following proceedings were had in said court, and entered of record, which proceedings are in the words and figures following, to-wit:

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

51

In the Matter of the Estate of Fanny Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *vs.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

Now on this day come the parties hereto and this being one of the days set apart for the call of the docket under the rules of this court, and it appearing to the court that —— —— appellant, hath filed herein a duly certified transcript of the record and proceedings of the court below, together with printed abstracts thereof, and briefs and arguments of counsel in support of the errors assigned

herein, and entered motion to reverse the judgment and remand said cause and for costs, and the said appellee —— —— having entered motion to affirm said judgement and for costs and *procedendo*, and said motions being taken under advisement for final hearing, and the clerk of this court reporting that said cause is now ready to be taken, and said cause is here submitted for the consideration and judgment of the court:

Therefore it is ordered by the court that this cause be and the same is hereby taken under advisement.

52 At a supreme court, begun and held at Springfield on Tuesday, the sixth day of June, in the year of our Lord one thousand nine hundred and five, within and for the State of Illinois.

Present: James H. Cartwright, chief justice; Benjamin D. Magruder, justice; Jacob W. Wilkin, justice; Carroll C. Boggs, justice; John P. Hand, justice; James B. Ricks, justice; Guy C. Scott, justice; William H. Stead, attorney general; Benjamin H. Brainerd, sheriff.

Attest: CHRISTOPHER MAMER, Clerk.

Be it remembered, that afterward, to-wit, on the twenty-third day of June, 1905, the opinion of the court was filed in the words and figures following, to-wit:

In the Matter of the Estate of FANNY SPEED, Deceased. No. 4148.

Error to —. Appeal from County Court, Cook.

53 Docket No. 4148—Ag. 25—April, 1905.

In the Matter of the Estate of FANNIE SPEED, Deceased.

Mr. Justice BOGGS delivered the opinion of the court:

Fannie Speed, deceased, late a citizen and resident of the State of Kentucky, by her last will and testament devised certain real estate in the city of Chicago to the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, a corporation organized under and existing by virtue of the laws of the State of Kentucky, with power to form an educational fund, to be styled the "Centenary educational fund," for the promotion of literature, education, art, morality and religion within the bounds of said conference, to be held and used exclusively for edueational and religious purposes in the State of Kentucky, and it was stipulated that said corporation is not permitted to make dividends or distribution of profits or assets among its members or stockholders, and that said corporation does not have or maintain an office in the State of Illinois or engage in educational or religious work therein. The county

court of Cook county ruled that under the provisions of "An act to tax gifts, legacies and inheritances in certain cases, and to provide for the collection of the same," approved June 15, 1895, and the act amendatory thereof approved May 10, 1901, said board of education was liable to pay the sum of $6280.50 as a succession or inheritance tax on the right to take the property under said devise. This appeal questions the correctness of that ruling.

The amendatory act of 1901 was adopted for the purpose of relieving certain bequests, devises or gifts from the operation of the original act of 1895. The amendatory act reads as follows: "When the beneficial interests of any property or income therefrom shall pass to or for the use of any hospital, religious, educational, Bible, missionary, tract, scientific, benevolent or charitable purpose, or to any trustee, bishop or minister of any church or religious denomination, held and used exclusively for the religious, educational or charitable uses and purposes of such church or religious denomination, institution or corporation, by grant, gift, bequest or otherwise, the same shall not be subject to any such duty or tax, but this provision shall not apply to any corporation which has the right to make dividends or distribute profits or assets among its members." (Hurd's Stat. 1901, p. 1512.)

There is nothing in this amendatory act to indicate that it
54 was the legislative intent that its provisions should apply to corporations created under the laws of a sister State. It is a universally accepted rule of construction that an act of the General Assembly of a State granting powers, privileges or immunities to corporations must be held to apply only to corporations created under the authority of that State over which such State has the power of visitation and control, unless the intent that the act shall apply to other than domestic corporations is plainly expressed in the terms of the act. Dos Passos on Inheritance Tax Law, (2d ed.) sec. 36; People *v.* Western Seaman's Friend Society, 87 Ill. 246; Baille's Estate, 38 N. E. Rep. 1007; Humphrey *v.* State, 70 *id.* 957.

The appellant board contends that the amendatory act of 1901, if construed as having operation only to exempt corporations organized under the laws of the State of Illinois, is inconsistent with the principles of taxation established by sections 1 and 2 of article 9 of the constitution of the State of Illinois, and hence that it should not be so construed. Section 1 of article 9 of the constitution of 1870 has reference only to general taxation, and it is conceded in no manner restricts the power of the General Assembly to lay a tax upon the right to succeed to the title to property within the State by inheritance from a deceased owner of such property or by devises and bequests to be found in a will of such deceased owner. It is, however, contended that said section 1 establishes the principle that all taxation shall be uniform as to the class upon which it operates; that section 2 of article 9 limits the power of the General Assembly, when enacting statutes providing for the taxation of other objects or subjects than such as are referred to in section 1, to the extent of requir-

ing that the principles of taxation established by said section 1 shall be observed, viz., that any tax so imposed shall be uniform as to the class upon which it operates. The argument further is: "Uniformity of taxation, as extending to persons or property in the same class, implies, necessarily, uniformity of exemption as to these same persons or property. Lack of uniformity in the latter respect would be destructive of the former," and it is urged in the same behalf that under the construction given to the amendatory section of the inheritance law, property devoted to educational, religious or charitable purposes is to be subjected to the inheritance or succession tax if the corporation selected to administer the trust is one organized under the laws of another State than that of Illinois, and that
55 property devoted to the same purposes shall be relieved of the tax if committed to the administration of a corporation created under the laws of the State of Illinois.

Inheritance or succession taxes are not laid on the property inherited or taken by devise or bequest, but on the right to inherit or to take such property. The right to take property in pursuance of the statute of descent or of the statute pertaining to wills is property, but only for the reason that the law-making body of the State has seen fit to create the right to so take by inheritance or by devise or bequest. No person or corporation can inherit property or can take by devise or bequest except when authorized so to do by an act of the legislature. Such right may at any time be abrogated prospectively, at the will of the legislature; or, in the exercise of the same power in quality though lesser in degree, the law-making department of the State may modify, regulate or impose conditions on the right to succeed by inheritance or devise to property which was owned by a person who has died. Thus, the power of the legislature to lay a tax on the right of any person or corporation to take property by inheritance or by devise or bequest is found to be clear and undoubted. In laying such a tax the legislature may consider the relation which the person or corporation given the right of succession sustains to the deceased, to the property or to the State, and may regulate the amount of the tax to be required in view of such relation, and in exercising this power may lay a tax on the right of one class of persons or corporations to take and may deem it wise to impose no tax upon the right of other classes of persons or corporations to take. Embraced within the power possessed by the legislature to abrogate the right to take is the power to qualify that right and to impose conditions and burdens upon it. If a burden in the nature of taxation is laid upon the right, the constitutional principle that taxes must be uniform as to the classes upon which it operates must be observed. Subject to this restriction the legislature may lay taxes upon the right of one class of persons and corporations to succeed to property of deceased persons and exempt the right of other classes of persons or corporations from such taxation.

A clear distinction exists between domestic corporations and corporations organized under the laws of other States. Such corpo-

rations fall naturally into their respective classes. Over the one,—that which the State has created,—the State has certain powers of control, and the other is beyond its jurisdiction.
56 Those of its own creation have been endowed with corporate powers for the purpose of subserving the interests of the State and its people; those which have been given life by the laws of a sister State have entirely different ends and objects to accomplish. The law making power would find many weighty considerations authorizing the classification of foreign and domestic corporations into different classes and justifying the creation of liability on the part of foreign corporations to pay a tax on the right to take property by descent, devise or bequest, under the laws of the State, and at the same time leaving the right of a domestic corporation so to take, free of any such exaction.

Nor is the amendatory enactment, though so construed as to create a liability against a corporation existing in virtue of the laws of another State to pay taxes on the right to take property by bequest or devise, from the payment whereof home corporations are exempted, in conflict with the first clause of section 2 of article 4 of the Constitution of the United States or of the first section of the fourteenth amendment thereto. Said first clause of section 2 of article 4 is as follows: "The citizens of each State shall be entitled to all privileges and immunities of citizens in the several States." Section 1 of the fourteenth amendment reads as follows: "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States, nor shall any State deprive any person of life, liberty or property, without due process of law, nor deny to any person within its jurisdiction the equal protection of the laws."
57 It has frequently been declared to be a well established principle of constitutional law that a corporation is not a "citizen," within the meaning of the first clause of section 2 of article 4 of the Constitution of the United States, which declares the citizens of each State shall be entitled to all privileges and immunities of citizens of the several States. (Ducat *v.* City of Chicago, 48 Ill. 172; Same *v.* Same, 10 Wall. 410; 10 Cyc. 150; Tatem *v.* Wright, 23 N. J. L. 429; Pembia Con. Silver Mining Co. *v.* Pennsylvania, 125 U. S. 181; Humphrey *v.* State, 70 N. E. Rep. 957.) It is very clear the word "citizen," as employed in the first section of the fourteenth amendment has the same meaning as given the word in the first clause of section 2 of article 4 of the Constitution. The first sentence of the first section of said fourteenth amendment is devoted to the definition of the
58 meaning of the word "citizen." It declares that all persons born or naturalized in the United States and subject to the jurisdiction thereof are citizens of the United States. The subsequent declaration, preserving unabridged the privileges and im-

munities of citizens of the United States, has reference only to the natural persons declared to be citizens by the preceding sentence. A corporation is a "person" within the meaning of the concluding clause of the first section of the fourteenth amendment, which declares that no State shall deprive any person of life, liberty or property without due process of law or deny to any person within its jurisdiction the equal protection of its laws. A corporation is a mere creature of the local law whereby it has its existence. It is not a citizen of the United States, and has no right, because of its chartered powers, to exercise corporate power beyond the territorial limits of the State which created it. Any State of the Union may absolutely and entirely exclude corporations organized under the laws of another State, or may impose such conditions for the admission of foreign corporations within the limits of its jurisdiction as its law-making body may consider to be requisite for the protection of its interests or policies. (Magoun *v.* Illinois Trust and Savings Bank, 170 U. S. 283.) Foreign corporations are not "within the jurisdiction" of a State other than that which created them, within the meaning of those words as employed in section 1 of the fourteenth amendment, until they have fulfilled the conditions authorizing their admission into such State. (Blake *v.* McClurg, 172 U. S. 239.) The State of Illinois has adopted certain requirements to be complied with by foreign corporations organized for pecuniary profit who desire to transact business within the limits of this State, but we are not aware that authority has been granted by any enactment of the State authorizing a corporation organized, as is the appellant board, by a foreign State, to accumulate funds or income to be used for educational and religious purposes in the State in which such foreign corporation was created, to exercise its chartered powers in this State. The stipulated facts show the appellant board has never engaged in this State in the educational or religious work it was chartered to promote and advance; that it does not maintain and never had an office in this State, and that, in fact, it has no power to devote funds which it may receive to educational and religious purposes beyond the bounds of the limits of the State of Kentucky. It is not a "citizen" of the United States and not a person "within the jurisdiction of the State" of Illinois, and hence cannot invoke the benefit and protection of the provisions of the Federal Constitution here under consideration.

The judgment is affirmed.

Judgment affirmed.

59 STATE OF ILLINOIS, Supreme Court, } ss:

I, Christopher Mamer, clerk of the supreme court of the State of Illinois, and keeper of the records and seal thereof, do hereby certify that the foregoing is a true copy of the opinion of the said supreme court in the above entitled cause of record in my office.

This copy is not to operate as a mandate in any event. Mandate will be issued only on request and payment of costs.

In testimony whereof, I have set my hand and affixed the seal of the said supreme court at Springfield, this 25th day of July, A. D. 1905.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

60 At a supreme court, begun and held at Springfield on Tuesday, the sixth day of June, in the year of our Lord one thousand nine hundred and five, within and for the State of Illinois.

Present: James H. Cartwright, chief justice. Benjamin D. Magruder, justice, Jacob W. Wilkin, justice, Carroll C. Boggs, justice, John P. Hand, justice, James B. Ricks, justice, Guy C. Scott, justice, William H. Stead, attorney general, Benjamin H. Brainerd, sheriff.

Attest: CHRISTOPHER MAMER, Clerk.

Be it remembered, to-wit, on the twenty-third day of June, A. D. 1905, the same being one of the days of the term of court aforesaid, the following proceedings were by said court, had and entered of record, to-wit:

In the Matter of the Estate of FANNY Speed, Deceased; Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church *v.* PEOPLE STATE OF ILLINOIS.	No. 4148. Appeal County Court, Cook.

And now, on this day, this cause having been argued by counsel, and the court having diligently examined and inspected, as well the record and proceedings aforesaid, as the matters and things therein assigned for error, and now being sufficiently advised of and concerning the premises, for that it appears to the court now here, that neither in the record and proceedings aforesaid nor in the rendition of the judgment aforesaid, is there anything erroneous, vicious or defective, and that in that record there is no error: Therefore, it is considered by this court that the judgment aforesaid be affirmed in all things, and stand in full force and effect, notwithstanding the said matters and things therein assigned for error.

And it is further considered by the court, that the said appellee recover of and from the said appellant costs by it in this behalf expended, and that it have execution therefor.

I, Christopher Mamer, clerk of the supreme court of the State of Illinois, do hereby certify that the foregoing is a true copy of the final order of the said supreme court in the above entitled cause of record in my office.

In testimony whereof, I have set my hand and affixed the seal of the said supreme court at Springfield, this twenty-fifth day of July, in the year of our Lord one thousand nine hundred and five.

[Seal of the Supreme Court, State of Illinois, Aug. 23, 1818.]

CHRISTOPHER MAMER,
Clerk of the Supreme Court.

61 STATE OF ILLINOIS, *ss.*:

In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY SPEED, Deceased. No. 4148.

Petition for Writ of Error.

Now comes The Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, plaintiff in error herein, and says that on or about the 23d day of June, A. D. 1905, this court entered judgment herein in favor of the People of the State of Illinois and against this plaintiff in error, affirming the judgment of the county court of Cook county, imposing a certain tax, amounting to $6280.50, as a succession or inheritance tax on certain property devised to this plaintiff in error by the last will and testament of Fanny Speed, deceased, a citizen and resident of the State of Kentucky, and your petitioner shows that in said judgment of affirmance and the proceedings had prior thereunto in this cause certain errors were committed, to the prejudice of this plaintiff in error, all of which will more in detail appear from the assignment of errors which is filed with this petition, whereby it appears there was drawn in question the validity of an authority exercised under the statute of Illinois, on the ground that the authority as exercised was repugnant to the Constitution of the United States, and the decision is in favor of the validity of the authority as exercised;

62 and whereby it likewise appears that a right, privilege or immunity was claimed under the Constitution of the United States by the said plaintiff in error, and the decision is against the right, privilege or immunity specially set apart or claimed by said plaintiff in error.

Wherefore this plaintiff in error prays that a writ of error may issue in this behalf to the Supreme Court of the United States, for the correction of errors so complained of, and that a transcript of the record, proceedings, and papers in this cause, duly authenticated, may be sent to the said Supreme Court of the United States.

CHARLES H. ALDRICH,
HENRY S. McAULEY,
Attorneys for Plaintiff in Error.

Writ of error allowed upon the execution of a bond by plaintiff in error in the sum of ten thousand dollars. Said bond, when approved, to act as a supersedeas.

Dated this 28th day of July, A. D. 1905.

JAMES H. CARTWRIGHT,
Chief Justice of the Supreme Court of Illinois.

Issued writ of error & copy for defendant in error July 31, 1905.

MARSHALL T. SAMPSELL,
[SEAL.] Clerk Cir. Ct. of U. S., Northern Dist. of Ills.

Filed August 2, 1905.
C. MAMER, Clerk.

63 (Endorsement on cover:) No. 4148. In the supreme court of Illinois. *In re* estate of Fanny Speed, deceased. Appeal of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church. Appeal bond. Charles H. Aldrich, Henry S. McAuley, att'ys for plaintiff in error.

64 STATE OF ILLINOIS, *ss*:

In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY SPEED, Deceased. No. 4148

Know all men by these presents, that the undersigned, Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, and the United States Fidelity & Guaranty Company, are held and firmly bound unto the People of the State of Illinois, in the penal sum of ten thousand dollars; for the payment of which, well and truly to be made, we bind ourselves, our successors and assigns by these presents.

Witness our hands and seals this 12 day of July, A. D. 1905.

The condition of the above obligation is such that, whereas, the supreme court of the State of Illinois did, on the 23d day of June, 1905, affirm the judgment of the county court of Cook county, imposing an inheritance tax amounting to $6280.50, upon certain devises or bequests made to the above bounden Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, from which action in affirming the said judgment the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church has prayed and obtained a writ of error to the Supreme Court of the United States.

Now if the said Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church shall duly prosecute said writ of error to and in said court, and in the event that
65 the judgment of the supreme court of the State of Illinois is affirmed, shall pay the said tax, then and in that event this

bond shall become void, otherwise to remain in full force and effect.

THE BOARD OF EDUCATION OF THE KENTUCKY ANNUAL CONFERENCE OF THE METHODIST EPISCOPAL CHURCH,
By AMON BOREING, Its President.

Attest:
C. B. NORDEMAN,
Secretary of the Board or Education
of the Kentucky Annual Conference
of the Methodist Episcopal Church.

{Seal Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church.}

THE UNITED STATES FIDELITY AND GUARANTY COMPANY,
By LEWIS H. WEBB, Attorney in Fact.

{The United States Fidelity & Guaranty Company, Incorporated, 1896.}

Approved, this 28th day of July, A. D. 1905.

JAMES H. CARTWRIGHT,
Chief Justice of the Supreme Court of Illinois.

Filed August 2, 1905.
C. MAMER, Clerk.

66 UNITED STATES OF AMERICA, }
State of Illinois. }

In the Supreme Court of Illinois.

In the Matter of the Estate of FANNY SPEED, Deceased. No. 4148.

Appeal of the Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church.

Assignment of Errors on Petition for Writ of Error to the Supreme Court of the United States.

The plaintiff in error in this action, in connection with its petition for writ of error, makes the following assignment of errors which it avers occurred upon the trial of the cause, to-wit:

1. The court erred in holding this plaintiff in error liable to said tax of $6280.50, because the imposition of a tax upon this plaintiff in error while corporations organized for like purposes under the laws of the State of Illinois are exempt, renders the act of May 10, 1901, amending an act entitled "An act to tax gifts, legacies and inheritances in certain cases and to provide for the collection of the

same;" approved June 15, 1895, void as to this plaintiff in error, and is in conflict with the fourteenth amendment to the Constitution of the United States, in that it abridges the privileges and immunities of this plaintiff in error, which is a citizen of the United States, deprives the plaintiff in error of its property without due process of law, and denies to this plaintiff in error the equal protection of the laws.

67 2. The court erred in holding said corporation liable to said tax of $6280.50, for that said corporation is by reason of its organization and the purposes of said organization, as shown by the record in this case, exempt from such tax under the act of May 10, 1901, amending an act entitled "An act to tax gifts, legacies and inheritances in certain cases and to provide for the collection of the same;" approved June 15, 1895.

CHARLES H. ALDRICH,
HENRY S. McAULEY,
Attorneys for Plaintiff in Error.

(Endorsements on cover:) No. 4148. In the supreme court of Illinois. *In re* estate of Fanny Speed, deceased. Assignment of errors. Aldrich & McAuley, Home Insurance building, att'ys for pl'ff in error. Filed August 2, 1905. C. Mamer, clerk.

68 (Endorsement on cover:) No. 4148. In the supreme court of Illinois. *In re* estate of Fanny Speed, deceased. Petition for writ of error. Aldrich & McAuley, Home Insurance building, att'ys for petitioner.

Endorsed on cover: File No. 19,880. Illinois supreme court. Term No. 378. The Board of Education of the Kentucky Annual Conference of the Methodist Episcopal Church, plaintiff in error, *vs.* The People of the State of Illinois. Filed August 21st, 1905. File No. 19,880.